

**2008**

# Net Operating Loss (NOL) Carryover Computation and Limitation - Pierce's Disease

**3805D**

Attach to your California tax return.

SSN, ITIN, or California corporation number

Name(s) as shown on return

FEIN

- A. Check the appropriate box for your entity type: ☐ Individual ☐ Estate  
☐ Trust ☐ C corporation ☐ S corporation ☐ Exempt organization  
☐ Partnership ☐ Limited liability company ☐ Limited liability partnership

Secretary of State (SOS) file number

- B. Enter the address (actual location) where the area affected by Pierce's disease and its vectors (PDV) is located:

## Part I Computation of NOL Carryover and Carryover Limitations — Individuals, Exempt Trusts, and Corporations. See instructions.

1	California source farming business income, see instructions. . . . .	1		
2	Enter the average apportionment percentage from Part II, line 4 . . . . .	2		
3	California source farming business income apportioned to PDV affected area. Multiply line 1 by line 2. See instructions . . .	3		
(a)	(b)	(c)	(d)	(e)
Description	Carryover from Prior Year	Amount Deducted this Year	Balance Available to Offset Losses	PDV NOL Carryover to 2009
4	Enter amount from line 3 . . . . .			
5	PDV NOL carryover beginning in 2001. . . . .			
6	PDV NOL carryover beginning in 2002. . . . .			
7	Total the amounts in column (b), column (c), and column (e). See instructions. . . . .			

## Part II Income Apportionment

Use Part II if your farming business has net income from sources within and outside the area affected by PDV.

	(a) Total within California	(b) Total within an area affected by PDV	(c) Percentage within an area affected by PDV column (b) ÷ column (a)
<b>PROPERTY FACTOR</b>			
1			
Average yearly value of owned real and tangible personal property used in the farming business (at original cost). See instructions for more information. Exclude property not connected with the farming business.			
Inventory . . . . .			
Buildings. . . . .			
Machinery and equipment . . . . .			
Furniture and fixtures. . . . .			
Delivery equipment. . . . .			
Land . . . . .			
Other tangible assets (attach schedule) . . . . .			
Rented property used in the business . . . . .			
<b>Total property values</b> . . . . .			
<b>PAYROLL FACTOR</b>			
2			
Employees' wages, salaries, commissions, and other compensation related to farming business income included in the return.			
<b>Total payroll</b> . . . . .			
3			
Total percentage – sum of the percentages in column (c)			
4			
Average apportionment percentage (1/2 of line 3). Enter here and on Part I, line 2. . . . .			

The average apportionment percentage shown on Part II, line 4 represents the portion of the taxpayer's total farming business that is attributable to activities conducted within the affected area by PDV. Those factors with zero balances in the totals of column (a) will not be included in the computation of the average apportionment percentage. For example, if the taxpayer does not have any payroll within or outside the affected area, then the average apportionment percentage would be computed by dividing line 3 by one instead of by two as normally instructed.